

TRANSPARENSY REPORT

Information for the fiscal year ended 31/12/2021.

(In accordance with L.4449/2017 (article 45) & article 13 of EU Regulation No.
537/2014)



APRIL 2022

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1. Preface

Herewith we present our company's Transparency Report for the calendar year 2021. The company "AUDIT OPINION CERTIFIED AUDITORS LIMITED LIABILITY COMPANY", with distinctive title "AUDIT OPINION LTD", is a Certified Public Accountants company, that operates since 2014. The company's Transparency Report complies fully with the provisions of the existing Legislation and has been drafted in accordance with the principles of the European Directive, of article 31 of the Regulation 537/2014 of the European Union and of the provisions of article 45 of Law 4449/2017.

With the present Transparency Report, we provide information concerning our business activities, our methodology and the procedures we follow as well as all other information required by the Authorities of the European Directive and by the article 13 of Directive 537/2014 of the European Union and the provisions of article 45 of Law 4449/2017. This is the seventh "TRANSPARENCY REPORT", that our Company has submitted and published, and it concerns the period 01/01/2021 until 31/12/2021. The supervisory authorities and users of the Financial Statements seek to the continuous improvement of the quality of the information they receive, both from the audited entities and from us, their auditors. We share the effort of the supervisory authorities to improve the quality of information and we recognize our full obligation, to respond as professionals and as a Company to this effort. We consider it our obligation to communicate with the Supervisory and Regulatory Authorities of the Body of Certified Public Accountants (SOEL) and the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB).

Kind regards,

The Administrator



Drossos N. Dimitrios

Certified Public Accountant

HAASOB Reg. No. 1264, SOEL Reg. No. 31371

2. Introduction - Company Information

“Audit Opinion Certified Auditors Limited Liability Company”, with short title “Audit Opinion LTD”, Company Registry No. (“Γ.Ε.ΜΗ.”) 128927301000 and Tax No. 800552214, is a Greek Limited Liability Company, established in February 2014. The duration of the Company was set at thirty (30) years. The registered office of the Company is at the Municipality of Moschato-Tavros, Attica (79 Chrysostomou Smyrnis str., Post Code 18345).

Due to its business scope, “Audit Opinion Certified Auditors Limited Liability Company” is governed by the principles, rules of operation and professional ethics, followed by the auditing profession, as adopted by the Board of the Certified Auditors Accountants.

The Company’s business scope includes the provision of:

- Statutory audit services
- Tax & consulting services
- Other audit & consulting services

Audit Opinion LTD is:

- ❖ approved by the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB), with Registry Number 043.
- ❖ member of the Body of Certified Public Accountants (SOEL), with Registry Number 175.

The company has specialized personnel, with multi-year experience in audits of private as well as public sector entities.

The Company has no branches in Greece or abroad. In addition, there are no affiliated Companies based in Greece or abroad and it does not belong to an international network.

2.1 Partners’ Information

Partners:

- Drossos Dimitrios, son of Nikolaos, with I.D. No. X 511762 / 5.3.2003 issued by the Police Station of Kallithea, Certified Auditor Accountant with HAASOB (ELTE) Reg. No. 1264 and SOEL Reg. No. 31371, with 97% ownership.
- Rizou Anna, daughter of Theodoros, with I.D. No. AZ 049405 / 9.11.2007 issued by the Police Station of Moschato, private employee, with 2% ownership.
- Kioulafas Stefanos, son of Kyriakos, with I.D. No. AK 803220 / 4.12.2013 issued by the Police Station of Kaminia, Certified Auditor Accountant with HAASOB (ELTE) Reg. No. 2164 και and SOEL Reg. No. 31371, with 1% ownership (until 28/6/2021, based on the amendment of the Company's Articles of Association dated 28/6/2021, following a transfer due to the sale of 2 company shares).
- Mavromitros Leonidas, son of Christos, with I.D. No. AH 062479 / 2.9.2008 issued by the Police Station of Aspropyrgos, Certified Auditor Accountant with HAASOB (ELTE) Reg. No. 1510 and SOEL Reg. No. 21071, with 1% ownership (from 28/6/2021, based on the aforementioned amendment of the Company's Articles of Association).

2.2 Administration

The Company is governed by the General Assembly of its Partners and its Administrator.

2.3 Company's Certified Auditors Accountants

Our Company's Certified Auditors Accountants for the year 2020 are as follows:

- Drossos Dimitrios, son of Nikolaos, with SOEL. Reg. No. 31371 and HAASOB (ELTE) Reg. No. 1264
- Mavromitros Leonidas, son of Christos, with SOEL Reg. No. 21071 and HAASOB (ELTE) Reg. No. 1510
- Kioulafas Stefanos, son of Kyriakos, with SOEL Reg. No. 32681 and HAASOB (ELTE) Reg. No. 2164 (until 28/6/2021)
- Chatziliias Ilias, son of Kyriakos, with SOEL Reg. No. 50361 and HAASOB (ELTE) Reg. No. 2956

3. Purpose of The Company

According to article 3 of the company's Articles of Association, the purpose of the company is:

(a) Conducting audits, reviews and related work, as well as assurance services of all kinds of public and private organizations and companies or institutions, regardless of their legal form (Foundation, Company or other Legal Entity under Public or Private Law) based on the provisions of Law 4449/2017.

(b) Conducting seminars, events, presentations and in general training of any kind, on accounting, auditing, taxation, labor and insurance issues, valuations and financial topics.

(c) Carrying out any project that is not incompatible with the capacity of the statutory (certified) Auditor and in particular, participation in companies, joint ventures, contracts, subcontracting or other form of common interests with the company with the same or similar purpose, representation to tax or judicial authorities, Internal Auditor services, conducting studies, actuarial studies, company valuations, software development or customization and maintenance, human resource management (staff appraisal and recruitment, identification of training needs) and executive search executives for positions of responsibility, conducting of organizational studies, project management, financial forecasts, financial advisor services as well as the organization of companies in general, preparation of business plans, valuations, market researches, all kind of feasibility and viability studies, financial studies and studies related to the organization or the restructuring of companies, valuations of companies, assets or contribution rights, sale, acquisition or merger, intermediation services on acquisitions, mergers and sales of companies, assets or rights, investment consulting services, liquidation services and legal services.

To achieve its purpose, the Company may establish branches, agencies or offices both in Greece and abroad, to participate in other companies of any legal form that have the same or similar purpose.

4. Corporate Governance

The supreme body of the Company is the General Assembly of its Partners.

Corporate governance is exercised by the Company's Administrator, Mr. Dimitrios Drossos.

The above person is responsible for:

- The Quality Control and the assurance and monitoring of the Company's smooth operation.

AUDIT OPINION CERTIFIED AUDITORS LTD, CHRYSOSTOMOY SMYRNIS 79, 18345 MOSCHATO
REG. NO. E.A.T.E. 043, REG NO. S.O.E.L.175, Tel.: +30 210 9404198
site: www.auditopinion.gr email: audit@auditopinion.gr

- The assurance of Professional Ethics, the compliance with Laws and regulations governing the profession and in general with the existing Greek Legislation.
- The independence of the audit staff and the Certified Public Accountants employed by the Company.
- The determination of the Company's future goals.

For quality assurance purposes, the Company is using the services of a technical consultant, Mr. Tsamakis Andreas, Certified Public Accountant.

5. Internal Quality Assurance System

Brief description of the internal quality assurance system:

The Company has established a Quality Control Regulation. The purpose of the Regulation is the compliance of the Company, but also of the individuals participating in the Audit Work, with the requirements of the applicable legislation and professional ethics.

More specifically, the Company is applying the following procedures:

5.1 Quality Assurance

The procedures adopted by the Company in order to ensure the quality of the Audit Work can be summarized as follows:

- Objectivity - Confidentiality.
- Professional and scientific adequacy and expertise through continuous training of the employed personnel.
- Adoption of policies regarding the development of new audit works.
- Execution of the audit work in a way that ensures the application of the required quality criteria.
- Continuous control to confirm compliance with quality control procedures.

Preparation of an Instructions' Manual and appointment of a relevant responsible person for the observance and follow up of the Company's, as well as its personnel, obligations concerning the prevention of money laundering from criminal activities.

5.2 Professional Competence

The priority and permanent pursuit of the Company for its employed staff, is to:

- follow the business and the audit principles.
- be governed by a high level of professional conduct, confidentiality, independence and integrity.

Company's objective is to recruit qualified professional auditors of all levels of the audit profession.

The selection is based on strict evaluation criteria and prerequisites, such as:

- University Degree in Finance or equivalent.
- Excellent knowledge of the Greek language and very good knowledge of the English or other language.
- Attendance of the two-year postgraduate training program of the Institute of Education of the Board of Certified Public Accountants of Greece ("I.E.Σ.O.E.Λ.»).
- Sufficient working experience, relevant to the position's requirements.

5.3 Administrator's Duties

The Administrator has the ongoing task of coordinating and providing appropriate guidance and solutions to a range of issues covering a wide range of areas related to:

- ✓ accountability
- ✓ confidentiality
- ✓ independence
- ✓ objectivity

For each audit work, the assigned Certified Auditor Accountant:

i) has the responsibility to ensure that, during the Audit, the principles and rules stipulated by the International Standards on Auditing are followed and that the quality criteria required by the circumstances are met.

ii) ensures that the prepared Audit Reports include all the basic information that arise from the applied audit procedures, so that any interested third party is able to obtain a complete picture of the operation and viability of the company.

iii) monitors the compliance with the principles, methods and procedures regarding the independence, integrity, objectivity, confidentiality, and professional conduct of the audit team.

iv) requests and receives from the audit staff periodic written assurances ("Declaration of Independence-Confidentiality-Ethics") which ensure that:

- they have been informed about the principles, methods and procedures of the Company.
- they do not hold shares in unauthorized investments, nor have they been shareholders - during the fiscal year - on any of the audited clients.
- there are no prohibited legal transactions and no transactions have been carried out that are prohibited by the Company's policy.

v) checks periodically the Company's relationship with its clients to make sure that it has not undertaken any project that could compromise its independence.

This is achieved by:

- ✓ Written assurance from each Auditor, prior to the commencement of the Audit Project in which he has been selected to participate ("Auditor Independence Assessment in relation to the Audit Project").
- ✓ Provision of a special reference from the "Audit Project Responsible", that he/she did not notice any problems in the areas of independence, integrity, objectivity, confidentiality, and professional conduct.

5.4 Staffing and Training Needs Procedures

During the preparation of the Company's Annual Budget, in the month of July each year, an assessment is made on the needs of the professional staff - both in number and in the level of

experience and specialization - to carry out the audit work undertaken. During the same period, the educational needs of the Company are assessed, and a program is prepared at corporate and individual levels for all executives.

More specifically:

a) the required working hours for each audit project are estimated, based on its size and complexity.

b) the budgeted / actual hours of each audit are determined.

c) the adequacy of the existing resources, in relation to the requirements (size and level of complexity) of the undertaken projects, are evaluated.

d) the needs for staff recruitment are identified in number, level of experience and specialization, as well as the time of their realization, are determined.

e) the training program is prepared based on:

- the identified requirements of the audit project.
- the regulatory framework developments.
- needs based on an individual level, due to promotions and the increased requirements that entail the new duties of the promoted staff.
- needs created by the obligation to rotate staff in the various audit projects.
- the improvements that are decided to be implemented concerning the level of the produced work, as well as to the overall corporate function.

5.5 Audit Projects Supervision Procedures

In the context of compliance with the applicable Auditing Standards, the Company has established Procedures and Programs for the execution of the audit project, as follows:

Prior to initiating the audit, the Responsible Audit Partner:

- urges the staff involved to be informed by various sources (internet, published or unpublished studies, special journals, etc.), regarding the fixed and current data of the Business Sector in which the Audited Entity operates and from data and publications concerning the Audited Entity and its Management.

- asks from the audit team members to read the Permanent Audit File and the Audit File of the previous year, if any.
- visits the Audited Entity and discusses with its Management, the current developments concerning the audit related issues, such its financial performance and any other relevant issue.
- invites the audit team members, to:

i) keep them up to date with the latest gathered information on the company's matters that will be involved in the audit.

ii) gives guidance concerning the strategy to be followed.

iii) draws the attention to specific audit issues that the audit effort should focus on, based on the evaluations of the internal control systems that was made during the interim audit, as well as the relevant previous experience, if any.

Based on the above, but also by:

- the observations drawn by a previous quality control audit.
- the issues that arose during the conduct of the audits, from the review of the work as it is reflected in the Worksheets and Folders of previous audits, gives the appropriate instructions for updating (or drafting, in case of a new audited Entity) the relevant Audit Programs and
- finally, agrees with the Responsible Project Manager the timelines and deadlines for the completion of the individual phases of the audit.

During the audit, the Responsible Assignment Audit Partner is informed, for:

- the course of the audit execution.
- possible problems that arise in relation to the audited Entity's response to the audit requirements.
- issues that arise and concern the operation of the audit team.
- findings that arise and require their notification to the audited Entity, in order to decide on their handling and to be informed on the position to be taken by the Audit Office and the responsible Auditor based on his/her decision.

5.6 Using the Work of an Expert

When there is a need to obtain any advice from a specialized expert, by an issue that arose during the audit, the Company seeks the most appropriate expert in order to consult him/her and obtain a required opinion, based on which it will decide its position on the arising issue.

The same practice is followed in cases where the nature of the audited entity's operations requires the use of a Specialized Expert.

The procedures followed are listed below:

- Identify areas and specific situations, complex or unusual cases that require the use of experts and encourage staff to seek their advice or the use of genuine sources of documentation.
- Informing the staff on the principles, methods and procedures for obtaining consulting services from the Company.

5.7 Project Acceptance and Monitoring Procedures

The evaluation of candidate new projects and the audit of ongoing projects is made by the Company on a continuous and uninterrupted basis. In making the decision for acceptance or retention of a client, the independence of the Company is considered, in combination with the possibility of appropriate customer service, as well as the integrity of its Management.

During the process of accepting a new client, as well as the evaluation / review of existing clients, various data for each client are considered, which are collected in the form of a questionnaires and data.

These data, based on each case, may be the following:

A. Acceptance of Client Relationships

- 1) Examination of all available information (Articles of Association, Published Financial Statements, etc.).
- 2) Extraction of information about the candidate legal entity to be audited and its bodies (shareholders, directors, etc.) from the internet and other unofficial sources, with a parallel effort

- if possible - to confirm them, through available official sources and / or discussion with the Management of the Entity itself.

3) Discussion with the previous Auditor to clarify, on his/her part, the reasons that led the audited Entity to seek for a new Auditor and whether there is any pending payment of his/her remuneration.

4) Discuss the candidate client audit request and decision making, after considering the available information.

5) Identification of the Owners / Legal Representatives for all audit and related services projects (implementation of Laws 4557/2018 & 4734/2020).

B. Continuance of Client Relationships

1) Evaluation based on any problems that arose during the Audit of the previous year.

2) Ascertain that there are no significant changes compared to the previous year, regarding business ethics issues that would probably lead to not undertaking the proposed audit.

3) Evaluation of any negative posts about the audited Entity.

4) Verification concerning any possible outstanding payment of the remuneration of the previous Auditor.

5.8 Quality Control Procedures

The procedures followed by the Company are the following:

1) Selection of the required monitoring procedures to obtain reasonable assurance that the quality control methods and procedures are operating efficiently, with:

i) Defining the objectives and corresponding drafting of instructions and audit programs through which the monitoring will be exercised.

ii) Providing basic instructions for the scope of the project and the criteria for selecting contracts for critical review.

- iii) Determining the frequency and the timing of the activities review.
 - iv) Establishing procedures for resolving disputes that may arise.
- 2) Establishment of selection criteria for the personnel participating in monitoring activities.
- 3) Assignment of responsibility for the selection of the monitoring staff.
- 4) Guidance on the monitoring activities as follows:
- i) Critical review and control of the application of the principles, methods and procedures of the Company for the quality control.
 - ii) Critical review of the audit files selected for auditing the compliance with professional standards and principles, methods and quality control procedures followed by the Company.

For the application of the above, concise questionnaires are prepared that the Company follows, and which concern applied procedures from the stage of initial design until the completion of the audit.

5.9 Audit Approach - Methodology

Our audit methodology is based on the Auditing Standards of the current legislation and which are followed by the Body of Certified Public Accountants. Our audit approach is based on the identification and assessment of inherent risks and possible detection risks. This is achieved by understanding the critical audit areas and the appropriate audit plan to ensure that key risks have been audited. Our audit approach specifically addresses the following stages:

- Understanding of the audited entity and the audit planning
- Audit risks assessment
- Execution of mainly audit work (Sampling audits)
- Substantial controls in important / critical audit areas
- Completion of the audit and submission of the audit report

5.10 Company's Management Declaration

In the opinion of the two (2) Certified Public Accountants Partners, the internal quality assurance system, as described above, is effective in providing reasonable assurance that the Company and its employees comply with the applicable Auditing Standards, the provisions of the Law and the regulatory requirements, as well as that the issued audit reports are correct for the specific circumstances.

5.11 Recent Quality Control Performed by the Authorities

During 2021, no Quality Control was performed by the competent Supervisory Authorities.

6. Public Interest Entities

For the period 01/01/2021 - 31/12/2021 the Company has provided audit services to one Public Interest Entity, namely "EKTER S.A." which is listed in the Athens Stock Exchange. According to the current legislation, the rotation of the audit Company for public interest entities, is mandatory based on the provisions of Regulation 537/2014, as adopted by the HAASOB Directive of April 7th, 2020. For all other entities, except public interest entities, where there is no limitation for the audit company, the audit partner is rotated every 5 years and the period for which the same audit partner cannot be assigned again the audit is for 2 consecutive years.

7. Professional Independence - Integrity

The Company AUDIT OPINION Ltd. ensures, a priori, the conditions for the independence of those involved in the execution of any audit undertaken, through the compliance with all the principles and rules governing the applicable IFAC Code of Conduct, as well as the National Ethics for Professional Accountants.

In cases of threats against independence, the head of the audit must submit in writing and orally to the Management of the Company, all those evidence that constitute intervention and threat by the auditee, so that the Management evaluates the incidents and decides to take appropriate measures.

Based on the conclusions reached by the Management, precautionary measures may be taken, such as:

- ❖ informing the Management of the audited Entity that the attitude and behavior of its competent bodies towards the staff of the Audit Company creates serious problems, which threaten the professional independence of the Certified Public Accountant in terms of the quality and transparency of the audit.
- ❖ in case of non-compliance of the audited Entity with the written and oral recommendation of the Management of the Company and following the evaluation of the circumstances, it may be decided to withdraw its staff from the audit.

Such decisions must be taken in very exceptional cases and after thorough consideration and consultation.

It is often the case that the responsible project manager and Certified Auditor Accountant must explain to the assigned management member of the audited Entity, that possible tactical and policy errors have been committed, by both parties.

The excessive intimacy of the Auditor towards the auditee, many times, results in the creation of such threats since it gradually affects the Auditor-auditee relationship and shapes a climate for the creation of such situations.

To avoid such incidents, our Company has adopted a fixed policy of rotation of the staff employed in the specific audited entity.

The Company informs on a regular basis its staff on the current developments in matters of ethics or prevention and suppression of money laundering (such as the recent amendment of Law 4557/2018 by Law 4734/2020).

In addition, the Company within the framework of the General Data Protection Regulation (GDPR), takes all the necessary measures to improve its procedures and its organizational structure for its compliance with the relevant provisions of the Regulation.

8. Training - Professional Development - Promotions

Meeting the need for training is a critical factor in meeting not only the relevant obligations of the Company, but also the needs of our clients.

For this purpose, the Company has adopted the following policy:

- ✓ Training of all new recruits in the two-year training program of the Institute of Education of the Board of Certified Public Accountants of Greece (“Ι.Ε.Σ.Ο.Ε.Α.”).

- ✓ Staff participation in the training seminars organized by various educational institutions that have specialized experience in issues related not only to the Auditing Profession, but also to the general range of modern economic activity.
- ✓ Organization of internal seminars.
- ✓ Encourage staff to use the internet and any other accessible means of training, offered by modern technology, for their information updating.
- ✓ Guiding the senior staff to provide, at every opportunity, technical support and "on the job" training.

For the promotions, specifications have been established that are considered necessary for the acquisition of the various levels of hierarchy and responsibility within the Company.

- There are basic guidelines based on which the responsibilities of each professional level are described, the expected performance and the necessary requirements for promotion to the next level of hierarchy, including the required professional qualifications, as well as the necessary level of experience. Basically, the recognition of the steps as followed by the SOEL are followed.
- The criteria that are considered when evaluating individual performance and the expected specialization, are:
 - i) Technical knowledge
 - ii) Analytical and critical skills
 - iii) Communication skills and willingness to perform tasks
 - iv) Managerial skills and experience
 - v) Behavior and degree of cooperation with colleagues and client's staff
 - vi) Contribution to the promotion of the Company's goals
- Evaluating staff performance and keeping them informed of their progress is basically taking place daily and formally during the month of September each year.
- The collection and evaluation of staff performance information is done by those in charge of the audit work, while individual personnel files are kept.
- The responsibility for promotion decisions lies with the Company's Administrator.

9. Financial Information

The Company's Turnover for the fiscal year 2021 has reached the amount of € 828.592,10 (compared to € 782.190,47 in the previous fiscal period).

The company's revenues are analyzed below:

INCOME DESCRIPTION (amounts in €)	YEAR 2021	YEAR 2020
Income from statutory audit services to Public Interest entities and entities that belong to a group of companies in which the holding company is a public interest entity	9.500,00 €	12.750,00 €
Income from statutory audit services to other entities	570.951,78 €	562.371,13 €
Income from non-audit services to audited entities	17.400,00 €	23.903,22 €
Income from non-audit services to other entities	230.740,32 €	183.166,12 €
Income based on article 13 of the 537/2014 Directive	<u>828.592,10 €</u>	<u>782.190,47 €</u>
Other Income (Subsidies)	0,00 €	6.339,80 €
Total Income	<u>828.592,10 €</u>	<u>788.530,27 €</u>

10. Insurance Coverage

Our Company, complying with the requirements of article 37 of Law 4449/2017 is insured for professional liability with the amount of € 5,000,000.00 (insurance policy number P2301003888 of the insurance company AIG Europe Limited, branch of Greece).

Insurance coverage period: 23/11/2021 - 23/11/2022.

11. Determination of the Audit Staff and Management Members Remuneration

The Company's employee reward policy is directly associated with the employees' evaluation. The evaluation of the audit staff is performed annually, and it is based on the quality of the work that was performed, the working experience, the professional competence, the integrity, the business ethics, and the proper management of the associated professional risks. The employee reward policy of the Company is fixed, and it includes all employees. The benefits provided by the Company's to its personnel are as follows:

- ✓ Monthly salary
- ✓ Position allowance
- ✓ Professional recognition, based on the rankings of the Board of Certified Public Accountants of Greece ("Σ.Ο.Ε.Λ.")
- ✓ Annual reward system (Bonus)

Dividends distribution to the Partners is decided in accordance with the applicable Corporate Law, based on the Company's working capital requirements, new investments etc.

12. Management's Declaration

The Company's Administrator confirms the accuracy and completeness of the content of this Transparency Report, in accordance with the principles of the European Directive and the article 13 of the Regulation 537/2014 of the European Union and of the provisions of article 45 of Law 4449/2017.

The Administrator also declares that during the fiscal year 2020 the Company has applied adequately the policies and procedures related to the monitoring of:

1. The issues that ensure the independence of its members during the execution of statutory audits for all undertaken works.
2. The effectiveness of the internal quality assurance system. The conclusions from the audit that was carried out, were communicated to all Partners in accordance with the principles and rules established by the Company.

13. Contact Information

The Company's Offices are located at 79 Chrysostomou Smyrnis Street, Postal Code 18345 in the Municipality of Moschato-Tavros, Attica.

Telephone: 210 9404198

E-mail: audit@auditopinion.gr

Web Site: www.auditopinion.gr